



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 1-2005

### What Is a SAS No. 70 Engagement?

The AICPA's Statement on Auditing Standards (SAS) No. 70, *Service Organizations*, defines a SAS No. 70 engagement ("service auditor's audit") as an engagement in which the independent auditor issues a report that assesses 1) the processing of transactions by a service organization that provides accounting services to a user organization; 2) the controls in place as described by the service organization; 3) whether such controls were suitably designed to achieve specific control objectives; and 4) whether such controls had been placed in operation as of a specific date.

SAS No. 70 is generally applicable when an auditor ("user auditor") is auditing the financial statements of an entity ("user organization") that obtains services from another organization ("service organization").

Service organizations that provide such services could be application service providers, bank trust departments, mortgage bankers, claims processing centers, Internet data centers, or other data processing service bureaus.

A SAS No. 70 report is primarily an auditor-to-auditor communication and is designed to provide information and

assurance to the auditors of the financial statements of user organizations to enable those auditors to obtain an understanding of the service organization's internal control.

Identifying and evaluating relevant controls is generally an important step in the user auditor's overall approach.

If a service organization provides transaction processing or other data processing services to the user organization, the user auditor may be required to gain an understanding of the controls at the service organization.

One of the most effective ways a service organization can communicate

#### SAS No. 70

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### Ethics CPE Rule Effective January 1, 2005

On August 23, 2004, the State Board of CPA Examiners held a public rule-making hearing to adopt a proposed rule as part of the North Carolina Administrative Code.

The proposed rule, 21 NCAC 8G .0410, *Professional Ethics and Conduct CPE*, was approved by the Board and then sent to the Rules Review Commission (RRC) for approval.

At its October 21, 2004, meeting, the RRC approved the rule with minor recommended changes. The rule, which is effective January 1, 2005, is as follows:

#### **21 NCAC 8G .0410 Professional Ethics and Conduct CPE**

*As part of the annual CPE requirement, all active CPAs shall complete CPE on professional ethics and conduct as set out*

*in 21 NCAC 8N. They shall complete either two hours in a group study format or four hours in a self-study format. These courses shall be approved by the Board pursuant to 21 NCAC 8G .0400. This CPE shall be offered by a CPE sponsor registered with the Board pursuant to 21 NCAC 8G .0403(a) or (b).*

Information on courses that will satisfy the requirement in 21 NCAC 8G .0410 will be made available to licensees through the *Activity Review* and the Board's web site, [www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us).

If you have any questions regarding 21 NCAC 8G .0410, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at [mbrooks@bellsouth.net](mailto:mbrooks@bellsouth.net).

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# Order of Default Judgment

**NORTH CAROLINA  
WAKE COUNTY  
IN THE GENERAL COURT OF  
JUSTICE**

**SUPERIOR COURT DIVISION  
04 CVS 8014**

**NORTH CAROLINA STATE  
BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS,  
Plaintiff**

**vs.**

**STEVEN SZER  
Defendant**

## **ORDER OF DEFAULT JUDGMENT**

*PURSUANT* to Rule 55 of the North Carolina Rules of Civil Procedure, the undersigned hereby enters an Order of Judgment by Default against Defendant Steven Szer. The undersigned judge, after reviewing the pleadings of record and arguments of counsel notes the following:

1. This is an action for Unauthorized Use of Title, Unauthorized Practice of Public Accounting, and Civil Raqueter Influenced and Corrupt Organizations arising therefrom.
2. On June 10, 2004, the Complaint was filed in this action and a Summons was issued on the same date.
3. On July 7, 2004, Plaintiff filed an Affidavit of Service in this matter after receiving the Certified Mail Receipt, signed by Defendant.
4. Defendant has failed to plead or appear or is otherwise subject to a Default Judgment as provided by the Rules of Civil Procedure as shown by the Entry of Default filed August 12, 2004.
5. Thereafter, Plaintiff filed a Motion for Default Judgment on August 17, 2004.
6. As shown by the verified Complaint, Defendant has used the title Certified Public Accountant without a valid license as required by law as follows:
  - a. On May 2, 2003, the South Carolina Board of Accountancy issued an Order

revoking Defendant's certificate of registration as a certified public accountant;

b. On May 19, 2003, Plaintiff Board and Defendant entered into a Consent Order whereby Defendant agreed to revocation of his North Carolina Certified Public Accountant certificate;

c. Despite the Consent Order, Defendant prepared a letter to the Internal Revenue Service on behalf of Egan Realty Service using letterhead that represented himself as "Steven Szer, Certified Public Accountant."

7. Defendant is not an infant, incompetent person or otherwise under disability.

*WHEREFORE*, the Court Orders the following:

I. A permanent injunction is entered against Defendant Steven Szer. As such, Defendant shall immediately cease:

a. the public display of any signs that identified him as a Certified Public Accountant;

b. the use of any words, letters, abbreviations, symbols or other means of identification on any signage, stationary, reports, business cards, checks, invoices, advertising materials, and any other documents, papers or publications of a similar nature that may indicate or imply that Defendants are qualified or permitted to practice as Certified Public Accountants;

c. holding himself out to the public as a Certified Public Accountant or so holding himself out to any individuals or entities, private or public, including governmental agencies or the Secretary of State.

II. The permanent injunction shall remain in full force and effect until such time, if at all, that the Board shall file notification with the Court that Defendant Steven Szer has obtained a certificate admitting him to practice as a Certified Public Accountant.

III. That Plaintiff recovers costs and fees in the amount of \$1,312.32, incurred in the prosecution of this mat-

ter, as set forth in the attached Affidavit of Attorney's Fees and Supplemental Affidavit of Attorney's Fees.

IV. The Superior Court of Wake County, North Carolina shall retain jurisdiction for and limited to the purposes of enforcing this Injunction, and the Defendant shall therefore submit to the jurisdiction of this Court if future issues of compliance with this Order arise.

V. In the event that Defendant violates this Order, then the CPA Board may avail itself to all remedies provided by law or equity. In the event of a Motion of Contempt to enforce this Order, and the CPA Board being the prevailing party, CPA Board shall be entitled to an award for court costs and attorney fees as awarded by the Court.

VI. For such other relief for Plaintiff as the Court may deem appropriate.

This the 21<sup>st</sup> day of October 2004.

**Howard E. Manning  
Superior Court Judge Presiding**

## **2005 Board Meetings**

February 21  
March 17  
April 20  
May 16  
June 21  
July 14\*  
August 22  
September 19  
October 24  
November 21  
December 19

Meetings of the Board are open to the public except when, under State law, some portions may be closed to the public.

Unless otherwise noted, meetings are held at the Board office and begin at 10:00 a.m.

\*Greensboro

# Disciplinary Actions

**Jeffrey Wayne Morgan, #18878**  
**Charlotte, NC 09/20/2004**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 18878 as a Certified Public Accountant.
2. In September of 2004, the Board office received a notarized complaint from a representative of Respondent's former employer alleging that Respondent had misappropriated the sum of \$67,018.98 from his employer's Canadian subsidiary. The Respondent made restitution before this complaint was filed with the Board.
3. The Board and Respondent agree that nothing contained in this consent order shall constitute an admission of wrongdoing by the Respondent.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9) and 21 NCAC 8N .0201, .0202, and .0203.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Jeffrey Wayne Morgan, is hereby permanently revoked.

**R. Curtis Kriner, #17656**  
**Mooreville, NC 09/20/2004**

*THIS CAUSE* coming before the Board on September 20, 2004, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

## FINDINGS OF FACT

1. R. Curtis Kriner (hereinafter "Mr. Kriner") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Kriner failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 8J .0108(b).
3. Mr. Kriner provided information to the Board that his firm would not be renewing its firm registration for 2004 which was received by the Board on April 8, 2004, in excess of 60 days but not more than 120 days from the annual firm registration date.

## CONCLUSIONS OF LAW

1. Mr. Kriner's failure to timely file the annual firm registration or to inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 8J .0108(b).

*BASED ON THE FOREGOING*, the Board orders that:

1. Mr. Kriner shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Kriner's certificate shall be placed on conditional status for one year from the date this Order is approved.

## Financial Statement Certification Language for Accountants, Controllers, & Chief Financial Officers

The North Carolina State Board of CPA Examiners has received several requests for guidance from CPAs that serve as accountants, controllers, or chief financial officers (CFOs) for companies and who, in those capacities, prepare financial statements that are requested and used by banks or other lending institutions to assess the financial stability of a company.

Accordingly, the banks and lending institutions are requiring the statement preparer to affirm the accuracy of the statements.

Over the past several months, the Board has worked closely with the NCACPA and consulted with the AICPA in order to provide guidance on this issue.

Based on those consultations and the language in the Statements on Standards for Accounting and Review services (SSARS) AR 9100.83, the Board recommends that a CPA who is not in public practice and is working as an accountant, controller, or chief financial officer of a company, use the following language when a bank or other lending institution requests company financial statements:

*The accompanying balance sheet of Company X as of December 31, 20XX, and the related statements of income and cash flows for the period then ended have been prepared by (name of accountant, controller, CFO, etc.), CPA. I have prepared such financial statements in my capacity as (accountant, controller, CFO, etc.) of Company X.*

If you have questions regarding this issue, please contact the Board's Deputy Director, J. Michael Barham, CPA, by telephone at (919) 733-4215 or by e-mail at [mikebarham@bellsouth.net](mailto:mikebarham@bellsouth.net).



## Certificates Issued

At its December 20, 2004, meeting, the Board approved the following applications for licensure:

Francis J. Arkfeld  
Michael William Barber  
Brenda R. Chester  
Ashlie Noble Holt  
John Patrick Pless  
John Welton Spann, Jr.

## Comments

If you have questions or comments regarding the *Activity Review*, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at [rmbrooks@bellsouth.net](mailto:rmbrooks@bellsouth.net).

[www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)

## Certificate Forfeitures

Pursuant to NCGS 93-12(15), on August 11, 2004, the North Carolina CPA certificates listed below were forfeited for failure to file the annual certificate renewal form as required by NCGS 93-12(8). As of the December 20, 2004, Board meeting, these individuals had not reinstated, nor had they applied for reinstatement.

James William Benson	22343	Atlanta, GA	Eric LaRoy Koenig	21688	Statesville, NC
Joseph Aaron Blankenship	26338	Powder Springs, GA	Robert Anthony Langone	28645	Massapequa Park, NY
Connie Lynn Bowman	18566	Austin, TX	Jennifer Melissa Leitch	21608	Charlotte, NC
Bradford Morgan Brady	18772	Lillington, NC	Fang Liu	28278	Chapel Hill, NC
Matthew D. Brockwell	29854	Washington, DC	Aimee Suzanne Luck	26352	Charlotte, NC
Peter William Burroughs	22939	Greensboro, NC	Tracy Elizabeth Maggi	28758	Massapequa Park, NY
Sandra Harmon Burton	17642	Boone, NC	Michael Philip McGraw	6844	Richmond, VA
Michelle Lee Cecchett	25675	Dover, DE	Holli Lyn McKinney	25057	Burr Ridge, IL
William Fred Chapman, Jr.	14686	Greensboro, NC	Michael Frank Moore	29163	Herndon, VA
Rosalind Castillo Compton	17372	Arlington, VA	Thurla Moore	11740	Lima, OH
Lynn Joiner Comstock	25639	Charlotte, NC	Jeffrey Wayne Morgan	18878	Charlotte, NC
Percy Lee Conway, Jr.	11772	N.Myrtle Beach, SC	Tony Wayne Morgan	5166	Gainesville, FL
Janet Stafford Cothron	14080	Franklin, TN	Karen Holly Najjar	20930	Cary, NC
Tracie Wright Cox	25561	Kernersville, NC	Paul Timothy Nazal	20222	Greensboro, NC
Mark Wesley Day	19035	High Point, NC	Deborah Carmicle Newsom	13320	Charlottesville, VA
Delos Ralph DeCelle, Jr.	21572	Overland Park, KS	Catherine H. Nieken	26605	Westfield, IN
Michael G. Despres	23321	Hallowell, ME	Timothy Desmond Nolan	22413	Kernersville, NC
Sean Michael Doyle	30419	Greensboro, NC	Gregory Willard Norwood	21695	Charlotte, NC
Cathy Jo Espinola	23915	Cordova, TN	Jonathan Wade Norwood	25437	Greenville, SC
Theresa Marie Etcho	28841	Fredericksburg, VA	Dolly Dillehay Parker	16802	Durham, NC
Elsa Marie Fairbank	28688	Chicago, IL	James D. Petersen Jr.	26550	Brevard, NC
Bryan David Ferren	20710	Fuquay-Varina, NC	Michelle Leigh Porter	26158	Chicago, IL
Carlton McGhee Fleming	28843	Collinsville, VA	Leslie Harboe Powell	27643	Charlotte, NC
David D. Fraser	29750	Spring Hope, NC	Christine Lee Hislop Pudelko	25692	Newtown, CT
Robert C. Gaughran	24198	Cary, NC	Robin Michelle Reinhard	30161	Charlotte, NC
John Robert Gay	10903	Southport, NC	Barksdale Fletcher Roberts, Jr.	21448	Charlotte, NC
Nathalie Giguere	25904	CANADA	Eugene Howell Sauls	2199	Sacramento, CA
Joe Davis Haselden, Jr.	24486	New York, NY	Gregory Scott Sellers	14648	Gastonia, NC
Douglas Jacob Heinz	19235	Jamestown, OH	Teresa L. Shaw	22678	High Point, NC
David Michael Henderson	20044	Ocoee, FL	Edward Skiber, Jr.	29771	New York, NY
Cynthia Jane Hensley	21591	Jonesville, NC	Nathan Phillip Sonstegard	29030	SWITZERLAND
Keith Earl Horton	28263	Greensboro, NC	Henry F. Specht, Jr.	27097	Myrtle Beach, SC
Billy Joe Hoss	2214	Johnson City, TN	Jon Wells Tofte	24975	Hobe Sound, FL
Neil Kennedy	16878	Kannapolis, NC	Karen S. Tostado	23844	Friendswood, TX
Frederick Charles Kerr	9318	Jamestown, NC	Jerome Thomas Upton	17839	Wake Forest, NC
Kathy L. Kisiel	29091	Charlotte, NC	Charles Patrick Warren, Jr.	15232	Edwards, CO
Nancy Ann Kivett	15939	High Point, NC	Angelica Willeford	28619	Camp Hill, PA

## Contact the Board

### Main Telephone Number

(919) 733-4222

### Fax Number

(919) 733-4209

### Web Site

[www.cpuboard.state.nc.us](http://www.cpuboard.state.nc.us)

### Address

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### Application Line

1-800-211-7930

### Office Hours

8:00 a.m. - 5:00 p.m.  
Monday - Friday

### Executive Director

Robert N. Brooks  
(919) 733-1425

### Deputy Director

J. Michael Barham, CPA  
(919) 733-4215

### Administrative Services

Felecia Ashe  
(919) 733-4223

### Communications

Lisa R. Hearne, Manager  
(919) 733-4208

### Examinations

Phyllis Elliott  
(919) 733-4224

### Licensing

Buck Winslow, Manager  
(919) 733-1421

### Licensing (applications)

Alice Steckenrider  
(919) 733-1422

### Licensing (firms/CPE/peer review)

Jodi Nelson  
(919) 733-1423

### Professional Standards

Ann Hinkle, Manager  
(919) 733-1426

Lorraine Kelley  
(919) 733-1424

Jo Richardson  
(919) 715-2455

### Receptionist

Vanessia Willett  
(919) 733-4222

## SAS No. 70 *continued from front*

information about its controls is through a service auditor's SAS No. 70 report. There are two types of service auditor's report: Type I and Type II.

A Type I report describes the service organization's description of controls at a specific point in time (*e.g.* June 30, 2004). A Type II report not only includes the service organization's description of controls, but also includes detailed testing of the service organization's controls over a minimum six-month period (*e.g.* January 1, 2004 to June 30, 2004).

In a Type I report, the service auditor will express an opinion on

- whether the service organization's description of its controls presents fairly, in all material respects, the relevant aspects of the service organization's controls that had been placed in operation as of a specific date; and
- whether the controls were suitably designed to achieve specified control objectives.

In a Type II report, the service auditor will express an opinion on the same items noted in a Type I report as well as whether the controls that were tested were operating with sufficient effectiveness to provide reasonable, but not absolute, assurance that the control objectives were achieved during the period specified.

Service organizations receive significant value from having a SAS No. 70 engagement performed. A service auditor's report with an unqualified opinion that is issued by an independent accounting firm differentiates the service organization from its peers by demonstrating the establishment of effectively designed control objectives and control activities.

A service auditor's report also helps a service organization build trust with its user organizations (*i.e.* customers).

Without a current service auditor's report, a service organization may have

to entertain multiple audit requests from its customers and their respective auditors. Multiple visits from user auditors can place a strain on the service organization's resources.

A service auditor's report ensures that all user organizations and their auditors have access to the same information and in many cases this will satisfy the user auditor's requirements.

SAS No. 70 engagements are generally performed by control-oriented professionals who have experience in accounting, auditing, and information security. A SAS No. 70 engagement allows a service organization to have its control policies and procedures evaluated and tested (in the case of a Type II engagement) by an independent party.

Very often this process results in the identification of opportunities for improvements in many operational areas. A SAS No. 70 report can be invaluable to the independent auditor engaged to perform an audit of an organization that uses the accounting services of a service organization.

The report is particularly of value when the independent auditor of the user organization is assessing internal control, assessing control risk and planning the scope of the audit.

Before using the report of the service auditor and determining whether the report is satisfactory for his or her purposes, the user auditor should make inquiries concerning the service auditor's professional reputation.

Because the service auditor must follow the AICPA Professional Standards and report language when performing a SAS No. 70 engagement, this type of engagement must be performed by a licensed CPA through a registered CPA firm. Also, it is important to note that a SAS No. 70 engagement is an attest engagement and subject to peer review.

*If you have questions regarding SAS No. 70 engagements, please contact J. Michael Barham, CPA, the Board's Deputy Director, by telephone at (919) 733-4215 or by e-mail at [mikebarham@bellsouth.net](mailto:mikebarham@bellsouth.net).*

## When Is a Financial Presentation a Compilation?

The AICPA Professional Standards, specifically SSARS No. 1, AR Section 100, define a compilation of financial statements as “presenting in the form of financial statements information that is the representation of management (owners) without undertaking to express any assurance on the statements.”

The Standards define a financial statement to be “a presentation of financial data, including accompanying notes, derived from accounting records and intended to communicate an entity’s economic resources or obligations at a point in time, or the changes therein for a period of time, in accordance with generally accepted accounting principles (GAAP) or a comprehensive basis of accounting other than GAAP.”

To determine if a compilation engagement has been performed, a CPA must differentiate a financial statement

presentation from a trial balance; the Standards provide guidance for differentiating between a financial statement presentation and a trial balance.

According to the Standards, a financial statement features the combination of similar general ledger accounts to create classifications or account groupings with corresponding subtotals and totals while a trial balance consists of a listing of all of the general ledger accounts and their corresponding balances.

When determining if a financial presentation is a compilation of financial statements, the CPA must ascertain if the financial presentation, regardless of title, intends to present financial position, results of operations, or cash flows.

If the financial presentation intends to present financial position, results of operations, or cash flows then it is a financial statement.

SSARS No. 1 imposes no requirement on an accountant to report on financial information contained in a tax return.

In other words, if the financial presentation is part of the tax return and used for no other purpose, it would not be considered a financial statement or compilation and as such, no representation concerning such presentation would be required.

The matrix below lists various types of financial data presentations and states if each presentation is a compilation of financial statements and if peer review is required.

Please note that because financial presentation titles may vary, the list is not all-inclusive.

*Questions about compilations? Contact J. Michael Barham, CPA, the Board’s Deputy Director, by e-mail at [mikebarham@bellsouth.net](mailto:mikebarham@bellsouth.net).*

Financial Presentation	Is It a Compilation of Financial Statements?	Is Peer Review Required?
Balance Sheet	Yes	Yes
Statement of Income	Yes	Yes
Statement of Comprehensive Income	Yes	Yes
Statement of Retained Earnings	Yes	Yes
Statement of Cash Flows	Yes	Yes
Statement of Changes in Owners’ Equity	Yes	Yes
Statement of Assets and Liability (with or without owners’ equity)	Yes	Yes
Statement of Revenue and Expenses	Yes	Yes
Statement of Financial Position	Yes	Yes
Statement of Activities	Yes	Yes
Summary of Operations	Yes	Yes
Statement of Operations by Product Lines	Yes	Yes
Statement of Cash Receipts and Disbursements	Yes	Yes
Trial Balance, without subtotals	No	No
Working Trial Balance, without subtotals	No	No
Adjusted Trial Balance, without subtotals	No	No
Listing of General Ledger Accounts	No	No

## Conditional Status - First Offense

Pursuant to 21 NCAC 8G .0406(b)(1), the North Carolina CPA certificates listed below were placed on conditional status and assessed a \$100.00 civil penalty\* for failure to complete the Continuing Professional Education (CPE) requirement by the December 30, 2003, deadline, but did complete the CPE requirement by the June 30, 2004, certificate renewal deadline:

David Roswell Aaron	27100	Knoxville, TN	Roxanne H. Krotoszynski	29530	Durham, NC
Andrew John Addison	21167	Charlotte, NC	Steven Allen Krpata	25869	Greenville, NC
Jasper Newton Albright	7970	Raleigh, NC	Ralph Gray Langley, Jr.	17171	Charlotte, NC
James Bigelow Angell	20114	Raleigh, NC	Michael Scott Lauler	27049	Springfield, VA
Renee A. Ashe	24766	Charlotte, NC	William Van de Venter Leaming, Jr.	22058	Fuquay-Varina, NC
Elizabeth Atkins	12343	Charleston, SC	Daniel Aaron Leder	30304	Weston, FL
William R. Babcock	22028	Annandale, NJ	Kevin Lee	18317	Wilmington, NC
Bruce Anthony Baden	14657	Kernersville, NC	Michael Allen Longobardo	17458	Raleigh, NC
Patricia Alexandra Baird	29225	Raleigh, NC	Rhonda Lee Cobb Lowman	22736	Kitty Hawk, NC
Robert William Barnes	15032	Atlanta, GA	Jeffrey M. Luck	27928	Asheville, NC
Timothy Wayne Barrier	25955	Longwood, FL	Margaret Elizabeth Malarchik	22188	Mooresboro, NC
Allison Wolfe Best	16049	Holden Beach, NC	Vallarie Dawn Massey	18389	Charlotte, NC
Gregg W. Bowler	21295	Fort Wayne, IN	Dana Rivenbark McBrayer	15195	Raleigh, NC
Tammy Kay Bolz Bridges	22848	Durham, NC	Erin McCarthy	24833	Pelham, NH
Amy Brooks	28987	IRELAND	Dan McClary	14878	Panama City Beach, FL
David Shawn Buffaloe	20118	Orange Park, FL	Virgil Reginald McConnell	17666	Columbia, SC
Richard Lee Burdeshaw	30085	Mebane, NC	James W. McDonnell, III	27001	Mooresville, NC
Robert Jeffrey Burkett	23158	Ashburn, VA	Michael Dean McFarland	10105	Statesville, NC
Burton Heyward Calvert, Jr.	13829	Dallas, TX	Lyn D. McGee	30308	Charlotte, NC
Marsi Miller Cameron	29389	Bristol, VA	John Knox McGill	13656	Charlotte, NC
Neal Owen Carnahan	21564	Harrisburg, NC	James Allen McLaughlin	15256	Mount Pleasant, SC
James Melton Carr	21566	Raleigh, NC	Wendi Elizabeth McRae	27263	Robbinsville, NC
Michael Edward Carscaddon	17209	Americus, GA	Frank Pleasants Meadows, Jr.	922	Rocky Mount, NC
Irma Coyle Clement	15676	Teaneck, NJ	Bruce Wayne Miller	23055	Harbinger, NC
Cindy D. Cobb	22992	Fort Mill, SC	Lawrence S. Miller	29396	Holly Springs, NC
Dorothy Wellford Connor	19825	Charlotte, NC	Betty Kay Mitchell	19167	Spring Hope, NC
Needham Broughton Correll, III	13641	Winston-Salem, NC	Tanya Yvette Mitchell	14136	West Orange, NJ
Patricia Joy Costello	22825	Greensboro, NC	Jeffrey Lionel Mott	15585	Greensboro, NC
Dawn Mahoney Cottrell	14152	Keswick, VA	Lisa Smith Murphy	19773	Kitty Hawk, NC
Thomas Eugene Croffut	18578	Franklin, TN	Sheila May Noah	14588	Winston-Salem, NC
Michael Maclay Cummings	16339	Winston Salem, NC	Richard Peter Nordan	12506	Raleigh, NC
Richard Alan Daughtry	16081	Smithfield, NC	Laura Jeanne Odria	28443	Lake Mary, FL
Walter Bernard Davis	17989	Matthews, NC	Donald Richard Oliver, Jr.	18239	Statesville, NC
Marcel Drayton	28750	Raleigh, NC	Alexandra Ong	12642	Winston-Salem, NC
Matthew James Dressman	27031	Durham, NC	Adesola Onikoyi	27557	Greensboro, NC
David Alan Dugan	11774	Lexington, VA	David William Pate	17676	Washington, DC
Laura Miller Earnhart	27244	Wilmington, NC	John Frederick Peterson	28061	Columbia, SC
Beth Atkinson Edmondson	17723	Rocky Mount, NC	Michael John Pfeiffer	22481	Derwood, MD
Paula B. Eggleston	23824	Scottsdale, AZ	Daphne Haith Pinchback	28723	Charlotte, NC
Linda Allmond Emory	15633	New Bern, NC	Kenneth Charles Porter	12546	Waxhaw, NC
Paul Lawrence Erickson	23991	Asheville, NC	Charles M. Pratt	14887	Raleigh, NC
Richard W. Fedorowich, Jr.	27341	Stoughton, MA	Lisa S. Randel	19545	Atlanta, GA
Timothy Jerome Floyd	8418	Hartford, CT	Allison Canner Ray	29069	Greensboro, NC
J. Tim Freeman	20471	Tarboro, NC	William David Reinger	24119	Wilmington, NC
John William Fritz	12615	Charlotte, NC	Jack Norman Rose	28963	Middlesex, NC
Steven John Frost	24957	Greensboro, NC	Paul David Santrock	19932	Raleigh, NC
Elizabeth Haney Funderburk	29238	Palmyra, PA	Michael Charles Sapyta	18045	Rock Hill, SC
Lori Ann Washburn Furr	28782	Rock Hill, SC	Michelle C. Scott	28460	Durham, NC
Marilyn Goodrich	17404	Charlotte, NC	Justin Phillip Seamonds	24934	Atlanta, GA
Frances Hunter Hampton	11944	Virginia Beach, VA	Joseph Sequeira	26687	Charlotte, NC
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